

## **FISCAL NOTE**

### **SB 644 - HB 575**

March 2, 2007

**SUMMARY OF BILL:** Expands the definition of “zoological institution” for the purpose of selling alcoholic beverages for consumption on the premises of the Nashville Zoo.

#### **ESTIMATED FISCAL IMPACT:**

**Increase State Revenues – Not Significant**  
**Increase State Expenditures – Not Significant**  
**Increase Local Govt. Expenditures – Not Significant**  
**Increase Local Govt. Revenues – Not Significant**

Assumptions:

- No additional personnel or resources will be needed by the Alcoholic Beverage Commission.
- Annual license fee of \$150 to the State and \$150 to local government.
- Upon licensing, entity will be assessed state and local sales taxes on alcoholic beverage sales, 15% liquor-by-the-drink tax on each alcoholic beverage sold and any applicable county or city privilege tax.

#### **CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "James W. White".

James W. White, Executive Director